



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Heather Hobbs  
DOCKET NO.: 24-02243.001-R-1  
PARCEL NO.: 16-34-403-018

The parties of record before the Property Tax Appeal Board are Heather Hobbs, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$45,886  
**IMPR.:** \$96,910  
**TOTAL:** \$142,796

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2024 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a two-story dwelling of brick exterior construction with 1,762 square feet of living area.<sup>1</sup> The dwelling was constructed in 1930 and is 94 years old. Features of the home include a partially finished basement, a fireplace, 1.5 bathrooms and a 352 square foot garage. The property has an 8,419 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables located within the subject's assessment neighborhood and within .61 of a mile from the subject. The comparables are improved with two-story dwellings of wood frame exterior,

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<sup>1</sup> The Board finds that the best description of the subject property is in the board of review's property record card, which was not refuted by appellant.

ranging in size from 1,700 to 1,953 square feet of living area. The comparables range in age from 39 to 103 years old. Each comparable has a basement, a garage ranging from 264 to 656 square feet of building area, and 1.5 to 3.5 bathrooms. Eight comparables have central air conditioning, and six comparables have one fireplace. The comparables have improvement assessments that range from \$93,139 to \$111,281 or from \$49.02 to \$61.21 per square feet of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$94,214 or \$53.47 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$147,261. The subject property has an improvement assessment of \$101,375 or \$57.53 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the subject's neighborhood code and within 4,878 feet or .92 of a mile from the subject. The comparables are improved with two-story brick exterior construction dwellings, ranging in size from 3,564 to 3,681 square feet of living area and is either 56 or 59 years old. Each comparable has 2.5 or 4.5 bathrooms, central air conditioning, a partially finished basement, one or two fireplaces, and a garage ranging from 462 to 616 square feet of building area. The comparables have improvement assessments ranging from \$214,412 to \$241,896 or from \$59.82 to \$67.87 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of thirteen equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 through #7, and the board of review's comparables which differ significantly from the subject in age and/or dwelling size.

The Board finds the best evidence of assessment equity to be appellant's comparables #8 and #9 which are most similar to the subject with regard to age, dwelling size, location and other features. These two comparables have improvement assessments of \$93,251 and \$99,763 or \$54.85 and \$56.43 per square foot of living area. The subject's improvement assessment of \$101,375 or \$57.53 per square foot of living area falls above the range established by the best comparables in the record. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

April 21, 2026



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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